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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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STATE TREASURER

SPECIAL NOTICE TO TOBACCO LICENSEES

Tobacco Products Tax License Application Now Available Online

April 1, 2007

The Michigan Department of Treasury Tobacco Tax Unit is pleased to announce that the *Tobacco Products Tax License Application* (Form 336) is now available online. Effective April 1, 2007, Treasury will no longer mail personalized renewal applications.

If your accountant completes Form 336 on your behalf, please forward this notice to your accountant. Mail your annual renewal application by **April 30, 2007**, to ensure your license is renewed before the **June 30, 2007**, expiration date.

If you do not have access to the Internet, call Treasury at (517) 636-4630 to obtain a copy of Form 336.

To Renew Your License

Complete Form 336 on Treasury's Website at [**www.michigan.gov/tobaccotaxes**](http://www.michigan.gov/tobaccotaxes).

Print, sign and mail Form 336 with a copy of your financial statement and licensing fee to the address listed on Form 336 no later than **April 30, 2007**. (A vending machine operator or secondary wholesaler is not required to submit a financial statement.) If you lease your business space, attach the current lease agreement.

How to Complete the Application

Review the information on your 2006/2007 license to ensure that it accurately reflects all of your tobacco product business activities. Enter the correct information on your renewal Form 336, reflecting any changes. Complete each line and indicate N/A (Not Applicable) if a line does not pertain to your business. Print and keep a copy for your records.

Tobacco Products Tax License Types and Fees are listed on Form 336.

If Your Information Changes After Your License Is Issued

Send written notice to Treasury (address below) if your business incorporates, changes ownership, or has a name change, address change, account number change, or adds a branch location or storage facility during the course of the license year. Some changes will require issuance of a new license or non-cigarette OTP stamp.

If You Do Not Wish to Renew Your License

Send a letter to Treasury (address below) stating you do not want to renew your tobacco license. Verify that all tobacco tax returns have been submitted successfully, return your non-cigarette stamp or provide a notice that the stamp has been destroyed.

Michigan Department of Treasury, Tobacco Tax Unit
P.O. Box 30748, Lansing, MI 48909-8248
[**www.michigan.gov/tobaccotaxes**](http://www.michigan.gov/tobaccotaxes)

PURCHASING REQUIREMENTS

In addition to complying with the general provisions of the Tobacco Products Tax Act (Public Act 327 of 1993), the steps identified below must be taken before purchasing cigarettes for distribution in Michigan.

Michigan Compiled Laws 205.426c and 205.426d impose additional requirements to satisfy the needs of the tobacco Master Settlement Agreement (Agreement) entered into by the settling states and certain tobacco product manufacturers. For the purposes of the Agreement and related enforcement, “cigarette” includes Roll-Your-Own tobacco.

For Cigarettes Manufactured by Tobacco Product Manufacturers That Participate in the Agreement

- Verify that both the manufacturer and the brand family are listed on the National Association of Attorneys General Web site, which can be accessed from the State of Michigan Tobacco Tax Web site at **www.michigan.gov/tobaccotaxes**. (Note that a listed brand is only authorized if it is purchased from, or manufactured by, the manufacturer with which it is identified on the list.)

For Cigarettes Manufactured by Those That Do Not Participate in the Agreement (Non-Participating Manufacturers)

- Verify that both the non-participating manufacturer and the brand family are listed on the State of Michigan Tobacco Tax Web site. (Note that a listed brand is only authorized if it is purchased from, or manufactured by, the manufacturer with which it is identified on the list.)
- Obtain a copy of Part II of the *Certification of Compliance by Non-Participating Manufacturer* (Form 3762) from the seller (completed by the non-participating manufacturer) and keep it on file for four years. Compare the information on the Certification with the State’s Web list.
- Report all purchases of cigarettes manufactured by non-participating manufacturers and the brands on *Schedule K: Cigarettes and “Roll-Your-Own” Tobacco Products Acquired from Non-Participating Manufacturers Including Importers on Record* (Form 3669).

Contact Treasury at (517) 636-4630 if you have any questions.